



## **USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.370	\$14,685,832.27	13.31%	\$1,717.38	Municipal Purpose Tax	ACTUAL	\$15,050,518.77
Municipal Library			0.00%	\$0.00	Municipal Library		\$0.00
Municipal Open Space	0.030	\$1,191,309.00	1.08%	\$139.31	Municipal Open Space	ACTUAL	\$1,190,016.00
Fire Districts (avg. rate/total levies)	0.087	\$3,430,258.85	3.11%	\$403.85	Fire Districts (total levies)	ACTUAL	\$3,633,352.00
Other Special Districts (total levies)		\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.583	\$62,843,563.00	56.98%	\$7,349.03	Regional School District	ESTIMATED	\$64,100,434.26
County Purposes	0.622	\$24,693,222.83	22.39%	\$2,887.67	County Purposes	ESTIMATED	\$25,187,087.28
County Library	0.061	\$2,409,638.16	2.18%	\$281.79	County Library	ESTIMATED	\$2,457,830.92
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.026	\$1,046,089.98	0.95%	\$122.33	County Open Space	ESTIMATED	\$1,067,011.79
Other County Levies (total)		\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.779	\$110,299,914.09	100.00%	\$12,901.36	Total ESTIMATED amount to be raised by taxes		\$112,686,251.02
Total Taxable Valuation as of	October 1, 2017	\$3,966,552,383.00			Revenue Anticipated, Excluding Tax Levy		8,107,770.13
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		22,099,038.14
Current Year Average Residential Assessment		\$464,196.00			Total Non-Municipal Tax Levy		\$97,635,732.25
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$111,627,000.26
					Reserve for Uncollected Taxes (RUT)		\$1,059,250.76
					Total Amount to be Raised by Taxes		\$112,686,251.02
					% of Tax Collections used to Calculate RUT		99.06%
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year		Current Year	% Change (+/-)				
0.370		0.379	2.56%				
<u>Comparison - Municipal Purposes Tax Levy</u>							
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$14,685,832.27		\$15,050,518.77	2.48%	\$364,686.50			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$1,717.38		\$1,761.35	2.56%	\$43.96			
					Delinquent Taxes - December 31, 2017		

**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility Water	Utility ELSA Sewer	Utility SBRSA Sewer	Utility	Utility	Utility
08	Surplus	-51.07%	(\$2,165,878.79)	\$4,240,746.11	\$2,074,867.32	\$1,900,000.00		\$7,085.07	\$130,828.05	\$36,954.20			
08	Local Revenue	-0.58%	(\$17,379.97)	\$2,998,718.85	\$2,981,338.88	\$1,605,838.88		\$72,500.00	\$974,500.00	\$328,500.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,634,157.00	\$1,634,157.00	\$1,634,157.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00								
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	-0.77%	(\$4,073.41)	\$530,816.44	\$526,743.03	\$526,743.03							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	2.91%	\$39,418.01	\$1,352,527.99	\$1,391,946.00	\$1,391,946.00							
08	Other Special Items	41.54%	\$484,246.94	\$1,165,803.16	\$1,650,050.10	\$389,842.22	\$1,234,797.73	\$3,643.68	\$12,736.11	\$9,030.36			
15	Receipts from Delinquent Taxes	6.13%	\$38,104.52	\$621,138.48	\$659,243.00	\$659,243.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-2.18%	(\$335,529.19)	\$15,386,047.96	\$15,050,518.77	\$15,050,518.77							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.11%	(\$1,293.00)	\$1,191,309.00	\$1,190,016.00		\$1,190,016.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
Total		-6.74%	(\$1,962,384.89)	\$29,121,264.99	\$27,158,880.10	\$23,158,288.90	\$2,424,813.73	\$83,228.75	\$1,118,064.16	\$374,484.56	\$0.00	\$0.00	\$0.00

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**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility		Utility		Utility		Utility	
	Full-Time	Part-Time								Water	ELSA Sewer	SBRSA Sewer	Utility	Utility	Utility	Utility	Utility
20 General Government	11.00	6.00	27.84%	\$953,808.19	\$3,425,530.40	\$4,379,338.59	\$1,796,138.99		\$1,165,000.00	\$50,875.00	\$1,068,677.60	\$298,647.00					
21 Land-Use Administration	3.58		38.67%	\$114,580.37	\$296,282.53	\$410,862.90	\$410,862.90										
22 Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00											
23 Insurance			-2.96%	(\$86,898.39)	\$2,939,771.56	\$2,852,873.17	\$2,852,873.17										
25 Public Safety	36.50	5.50	3.15%	\$113,849.30	\$3,615,468.85	\$3,729,318.15	\$3,729,318.15										
26 Public Works	23.25		0.33%	\$7,791.17	\$2,330,462.37	\$2,338,253.54	\$2,338,253.54										
27 Health and Human Services	4.83	1.00	-6.73%	(\$30,997.84)	\$460,596.20	\$429,598.36	\$429,598.36										
28 Parks and Recreation	2.00	1.00	8.77%	\$18,897.36	\$215,571.30	\$234,468.66	\$234,468.66										
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00											
30 Unclassified			8.85%	\$122,543.25	\$1,384,047.80	\$1,506,591.05	\$1,506,591.05										
31 Utilities and Bulk Purchases			1.07%	\$6,000.00	\$559,000.00	\$565,000.00	\$565,000.00										
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00											
35 Contingency			#DIV/0!	\$0.00		\$0.00											
36 Statutory Expenditures			-0.59%	(\$10,954.12)	\$1,856,753.12	\$1,845,799.00	\$1,845,799.00										
37 Judgements			#DIV/0!	\$0.00		\$0.00											
42 Shared Services	1.00	2.50	-0.70%	(\$5,082.73)	\$722,831.76	\$717,749.03	\$717,749.03										
43 Court and Public Defender	4.00	2.00	-0.33%	(\$936.33)	\$287,931.16	\$286,994.83	\$286,994.83										
44 Capital			-86.03%	(\$1,389,057.68)	\$1,614,696.42	\$225,638.74	\$223,742.49			\$1,896.25							
45 Debt			-27.62%	(\$2,505,213.41)	\$9,069,971.73	\$6,564,758.32	\$5,161,647.97			\$1,259,813.73	\$18,072.50	\$49,386.56	\$75,837.56				
46 Deferred Charges			0.00%	\$0.00	\$12,385.00	\$12,385.00					\$12,385.00						
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00											
50 Reserve for Uncollected Taxes			-15.80%	(\$198,827.23)	\$1,258,077.99	\$1,059,250.76	\$1,059,250.76										
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00											
Total	86.16	18.00	-9.62%	(\$2,890,498.09)	\$30,049,378.19	\$27,158,880.10	\$23,158,288.90	\$0.00	\$2,424,813.73	\$83,228.75	\$1,118,064.16	\$374,484.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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## USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	306	\$34,598,700.00	0.87%	15A Public Schools	17	\$60,659,000.00	11.32%
2 Residential	5,897	\$2,737,363,400.00	69.01%	15B Other Schools	4	\$11,395,500.00	2.13%
3A/3B Farm	887	\$271,788,300.00	6.85%	15C Public Property	249	\$204,658,400.00	38.19%
4A Commercial	179	\$505,623,000.00	12.75%	15D Church and Charities	104	\$225,628,900.00	42.10%
4B Industrial	24	\$407,534,400.00	10.27%	15E Cemeteries & Graveyards	12	\$2,251,500.00	0.42%
4C Apartments	7	\$4,551,600.00	0.11%	15F Other Exempt	20	\$31,352,700.00	5.85%
5A/5B Railroad	10		0.00%				
6A/6B Business Personal Property	1	\$5,092,983.00	0.13%				
Total	7,311	\$3,966,552,383.00	100.00%	Total	406	\$535,946,000.00	100.00%
Average Ratio (%), Assessed to True Value		92.39%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$4,293,270,248.94		Non-Exempt Properties			13.51%
Total # of property tax appeals filed in 2017	County Tax Board	75.00					
	State Tax Court	33.00					
Number of 2017 County Tax Board decisions appealed to Tax Court		18.00					
Number of pending property tax appeals in State Tax Court		48.00					
Amount paid out by municipality for tax appeals in 2017							

### Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

**USER FRIENDLY BUDGET SECTION**  
**BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	23,799.80	\$22,108.50				\$1,691.30
Supervisory Staff (Department Heads & Managers)	10.00		1,449,115.70	\$1,048,588.58	\$27,000.00	\$135,372.79	\$156,478.43	\$81,675.90
Police Officers (Including Superior Officers)	29.50		4,512,534.69	\$3,126,844.86	\$195,000.00	\$403,675.67	\$536,607.66	\$250,406.50
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	44.66	3.00	4,568,819.58	\$2,902,537.77	\$197,846.13	\$374,271.02	\$866,172.64	\$227,992.02
All Other Non-Union Employees not listed above	8.00	48.00	1,045,963.70	\$746,896.54	\$8,800.00	\$89,098.95	\$144,186.85	\$56,981.36
<b>Totals</b>	<b>92.16</b>	<b>56.00</b>	<b>11,600,233.47</b>	<b>\$7,846,976.25</b>	<b>\$428,646.13</b>	<b>\$1,002,418.43</b>	<b>\$1,703,445.58</b>	<b>\$618,747.08</b>

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

**NO**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

## USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	31.00	\$11,731.04	\$363,662.24	26.00	\$12,435.10	\$323,312.60
Parent & Child	4.00	\$22,943.40	\$91,773.60	6.00	\$24,408.87	\$146,453.22
Employee & Spouse (or Partner)	11.00	\$25,706.77	\$282,774.47	11.00	\$28,065.91	\$308,725.05
Family	44.50	\$35,978.04	\$1,601,022.78	43.00	\$37,922.97	\$1,630,687.71
Employee Cost Sharing Contribution (enter as negative - )			(\$656,926.59)			(\$582,038.15)
Subtotal	90.50		\$1,682,306.50	86.00		\$1,827,140.43
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	26	\$11,572.05	\$300,873.30	27	\$12,247.00	\$330,669.00
Parent & Child	2	\$24,227.34	\$48,454.68	2	\$25,477.56	\$50,955.12
Employee & Spouse (or Partner)	10	\$22,808.20	\$228,082.00	13	\$23,873.12	\$310,350.56
Family	1	\$40,231.20	\$40,231.20	1	\$42,147.24	\$42,147.24
Employee Cost Sharing Contribution (enter as negative - )			(\$74,283.60)			(\$67,342.60)
Subtotal	39.00		\$543,357.58	43.00		\$666,779.32
<b>GRAND TOTAL</b>	129.50		\$2,225,664.08	129.00		\$2,493,919.75

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

**NO**

**Is prescription drug coverage provided by the SHBP (Yes or No)?**

**NO**

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

**Legal basis for benefit  
(check applicable items)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
Business Administrator/Engineer	47.00	\$26,679.00		x	
Chief Financial Officer	104.00	\$44,874.00		x	
Municipal Clerk	41.00	\$13,656.00		x	
Chief of Police	294.00	\$94,338.00		x	
Director of Public Works	3.00	\$1,358.00		x	
Municipal Health Officer	79.00	\$30,654.00		x	
Director of Community Development	14.00	\$7,515.00		x	
Municipal Court Administrator	48.00	\$20,250.00		x	
Municipal Tax Collector	35.00	\$17,610.00		x	
Director of Recreation	42.00	\$12,710.00		x	
Municipal Assessor	0.00	\$0.00		x	
General Foreman/Foreman	176.00	\$57,130.00		x	
Police Administration	225.00	\$112,333.00		x	
PBA	903.00	\$320,191.00	x		
AFSCME	849.00	\$186,060.00	x		
SOA	294.00	\$133,613.00	x		
CWA	502.00	\$115,290.00	x		
Hopewell Twp 911 Operators	195.00	\$50,529.00	x		
All other Non-union	156.00	\$41,443.00		x	
<b>Totals</b>	4007.00	\$1,286,233.00			
<b>Total Funds Reserved as of end of 2017</b>		\$60,902.00			
<b>Total Funds Appropriated in 2018</b>					

## USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

## **USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

Ewing Lawrence Sewerage Authority

Stony Brook Regional Sewerage Authority

Hopewell Township Fire District No. 1

Hopewell Borough Fire District No. 1

Pennington Borough Fire District No. 1

### USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

Notes for UFB Sheet 10

Current Year Budget Debt includes debt for Open Space and 3 Utilities. These specific forms of debt are funded by an Open Space Levy and user rents, in the case of the utilities. As a result, the calculation for " % of Total Current Year Budget" is inaccurate. To accurately calculate debt as a percentage of the Current Fund budget all amounts related to utility debt and open space debt must be removed.